

**IRS****News Release****Media Relations Office****Washington, D.C.****Tel. 202.622.4000****For Release: 12/20/2001****Release No: IR-2001-120****SOME U.S. TAX COURT PETITIONS  
DELAYED BY ANTHRAX PRECAUTIONS**

WASHINGTON – The Internal Revenue Service announced today that some taxpayers who have filed petitions with the U.S. Tax Court may inadvertently receive collection notices because of mail delayed at the Brentwood postal facility in Washington D.C. due to anthrax contamination.

Some petitions mailed in October and November may have been delayed by anthrax precautions. In a Dec. 3 news release, the court said most of the mail delivered on Nov. 29 was postmarked in mid October.

Taxpayers have 90 days to challenge an IRS determination in Tax Court before enforcement action begins. Once a taxpayer files a petition, the Tax Court notifies the IRS and enforcement action is stopped pending a court ruling.

Because the Tax Court had not received the timely mailed petitions, it was unable to notify the IRS, and routine collection procedures may have begun. The IRS will take action in these cases to preserve taxpayers' rights to petition the court.

Taxpayers, tax attorneys or practitioners who mailed timely petitions to the U.S. Tax Court -- and received an enforcement notice -- should contact the IRS at 1-800-829-1040.

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